

SOE 06 2522-10

4/18/2005



ANNUAL
FINANCIAL
REPORT
53A-3-303

Utah School Districts
and Charter Schools

For Fiscal Year Ending
June 30, 2006

☒ BUDGET 53A-19-101

Date of Hearing

Date of Adoption

☐ ACTUAL 53A-3-404

Last Date Budget Amended by Board

25 San Juan

Entity

Rhea Laws

9/27/2005

Prepared by

Date

rlaws@sanjuanschools.org
email address

I certify that the data contained in this report
are true and correct to the best of my knowledge.

Signature of Business Administrator:

Date

Return the Budget report (paper copy)

by July 15 (Aug 15) to:

1. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Return the Actual report by October 1 to:

1. School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov
2. Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

Date Received @ USOE

ANNUAL FINANCIAL REPORT

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25 San Juan				
10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	1,242,138	1,235,933	1,262,445	1,111,956
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	246,805	450,000	468,261	561,913
1700 Student Activities				
1900 Other Revenues From Local Sources	540,920	350,000	381,290	450,000
1910 Rentals	148,522			
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments		150,000	132,091	250,000
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	236,954	314,067		894,665
TOTAL REVENUES FROM LOCAL SOURCES	2,415,339	2,500,000	2,244,087	3,268,534

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25 San Juan 0 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
3000 REVENUES FROM STATE SOURCES					
Minimum School Programs (From District Summary-Final)					
Regular Basic Programs					
3010	Regular School Program K-12	5,661,957	6,168,730	5,524,745	6,381,839
3015	Necessary Existent Small Schools	1,657,809	1,695,429	1,695,429	1,771,576
3020	Professional Staff	750,832	762,823	762,823	790,882
3025	Administrative Costs	103,200	104,736	104,736	109,440
Restricted Basic Programs					
3105	Special Education -- Add-On	915,287	836,018	813,685	786,208
3110	Special Education -- Self-Contained	112,970	110,372	110,372	101,271
3120	Extended Year Program -- Severely Disabled	18,107	18,894	-	19,743
3125	Special Education -- State Programs	45,820	48,083	48,083	50,160
3155	Applied Technology -- Add-On	556,708	549,565	520,957	583,146
3160	Applied Technology -- Set-Aside	63,055	16,965	50,426	17,962
3230	Class Size Reduction (State Funds)	390,901	382,131	341,455	394,401
TOTAL BASIC SCHOOL PROGRAM GENERATED		10,276,646	10,693,746	9,972,711	11,006,628
Other Minimum School Programs					
3211	Gifted and Talented	14,102	14,434	5,925	14,366
3212	Advanced Placement		196	196	196
3213	Concurrent Enrollment	106,882	67,994	67,994	67,994
3215	At-Risk -- Regular Program	92,302	60,233	60,906	62,614
3218	At-Risk -- Homeless and Minority	69,671	70,414	97,324	70,514
3219	At-Risk -- MESA	11,398	17,500	16,469	17,500
3220	At-Risk -- Gang Prevention	53,892	-	-	-
3221	At-Risk -- Youth-in-Custody	76,432	123,544	137,144	123,544
3255	Quality Teaching Block Grant	421,577	471,617	420,017	474,877
3260	Local Discretionary Block Grant	219,597	197,326	271,857	191,359
3270	Interventions for Student Success Block Grant	280,785	197,417	224,726	206,547
3405	Social Security and Retirement	1,852,939	2,008,812	1,991,086	2,039,826
3415	Pupil Transportation	1,457,306	1,380,242	1,380,242	1,380,242
3423	Out-of-State Tuition				
3466	Highly Impacted Schools	523,230	371,884	426,042	371,884
3471	Guarantee on Transportation Levy	152,108	200,781	200,781	200,781
3520	School Land Trust Program	75,984	77,032	69,962	77,425
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway	155,779	162,348	161,262	167,277
3805	K-3 Reading Achievement		170,803	197,231	180,827
3522	Job Enhancement				
3867	Charter School Local Replacement				
TOTAL MINIMUM SCHOOL PROGRAM GENERATED		15,840,630	16,286,323	15,701,875	16,654,401
Less Basic Local Levy					
TOTAL STATE SUPPORT AMOUNT *		15,840,630	16,286,323	15,701,875	16,654,401
Other State Sources					
3700	Other Revenues From State Sources (Non-MSP)	133,297		45,149	
3710	Driver Education (Behind-the-Wheel)	20,260		56,080	
3866	Charter School Startup (New in FY06)	-			
3800	Supplementals / Other Bills	54,554	277,269	271,887	80,457
3900	Revenues From Other State Agencies	124,174		153,261	
TOTAL REVENUES FROM STATE SOURCES		16,172,915	16,563,592	16,228,252	16,734,858

* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

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25 San Juan 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4000 REVENUES FROM FEDERAL SOURCES				
4101 Impact Aid (Title VII)	5,478,455	5,911,063	5,800,959	5,911,063
4190 Other Unrestricted Revenue Direct From Federal				
4200 Unrestricted Federal Revenue Through State				
4300 Restricted Revenue Direct From Federal	1,896,275	2,618,590	1,991,074	604,019
4500 Restricted Federal Through State				
4520 Programs for the Disabled (IDEA)	647,727	683,462	678,951	683,462
4530 Applied Technology Education	125,796	149,496	145,081	134,000
4600 Other Restricted Federal Through State	782,134	746,712	477,910	759,032
4700 Federal Received Through Other Agencies	180,827	135,031		135,031
4800 No Child Left Behind (NCLB)	1,524,104	2,159,733	1,808,676	1,791,138
4810 Federal Forest Service (in Lieu of Tax)	27,642	27,600		25,000
TOTAL REVENUES FROM FEDERAL SOURCES	10,662,960	12,431,687	10,902,651	10,042,745
TOTAL REVENUES, 10 GENERAL FUND	29,251,214	31,495,279	29,374,990	30,046,137

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25 San Juan 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENDITURES

1000 INSTRUCTION				
131 Salaries - Teachers	8,404,050	8,540,060	8,916,902	9,100,127
132 Salaries - Substitute Teachers	173,944	232,509	172,046	242,904
161 Salaries - Teacher Aides and Paraprofessionals	780,799	766,978	850,034	736,968
100 Salaries - All Other	270,876	344,267	119	100
Total Salaries (100)	9,629,669	9,883,814	9,939,101	#####
210 Retirement	1,179,670	1,436,114	1,357,737	1,463,775
220 Social Security	722,266	756,112	746,380	771,128
240 Insurance (Health/Dental/Life)	1,557,592	2,232,869	1,643,595	2,371,960
200 Other Benefits	89,252	114,652	96,733	116,929
Total Benefits (200)	3,548,780	4,539,747	3,844,445	4,723,792
300 Purchased Professional and Technical Services	964,415	1,100,000	858,055	851,398
400 Purchased Property Services	195,302	200,000	103,650	100,000
500 Other Purchased Services	222,151	225,000	174,580	200,000
561 Tuition to Other School Districts Within the State				
562 Tuition to Other School Districts Outside the State				
563 Tuition to Private Schools				
564 Tuition to Educational Service Agencies Within the State				
565 Tuition to Educational Service Agencies Outside the State				
566 Tuition to Charter Schools				
567 Tuition to School Districts for Voucher Payments				
569 Tuition--Other				
Total Other Purchased Services (500)	222,151	225,000	174,580	200,000
600 Supplies	1,133,751	1,425,000	922,076	1,167,591
641 Textbooks	235,066	130,000	123,036	124,000
Total Supplies (600)	1,368,817	1,555,000	1,045,112	1,291,591
700 Property (Instructional Equipment)	458,520	290,000	373,928	117,103
800 Other Objects	302,200	317,500	293,075	174,213
810 Dues and Fees	2,192	2,500	2,541	2,500
Total Other Objects (800)	304,392	320,000	295,616	176,713
TOTAL INSTRUCTION (1000)	#####	#####	#####	#####
2000 SUPPORT SERVICES				
2100 SUPPORT SERVICES - STUDENTS				
141 Salaries - Attendance and Social Work Personnel	-			
142 Salaries - Guidance Personnel	580,292	675,166	634,563	647,497
143 Salaries - Health Services Personnel	232,816	247,949	168,254	179,191
144 Salaries - Psychological Personnel				
152 Salaries - Secretarial and Clerical	11,856		12,363	13,167
100 Salaries - All Other	59,642		74,757	79,616
Total Salaries (100)	884,606	923,115	889,937	919,471
210 Retirement	116,131	137,360	131,420	136,817
220 Social Security	65,812	70,618	67,367	70,340
240 Insurance (Health/Dental/Life)	138,855	142,814	157,590	160,931
200 Other Benefits	5,661	10,708	6,764	10,666
Total Benefits (200)	326,459	361,500	363,141	378,754
300 Purchased Professional and Technical Services	132,747	105,000	143,441	74,000
400 Purchased Property Services				
500 Other Purchased Services	51,962	55,000	62,563	4,906
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	51,962	55,000	62,563	4,906
600 Supplies	31,143	30,000	29,197	62,570
700 Property	15,501	14,000	7,668	7,018
800 Other Objects	-			
810 Dues and Fees	-			
Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)	1,442,418	1,488,615	1,495,947	1,446,719

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25 San Juan 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF					
115	Salaries - Supervisors & Directors	495,164	554,450	564,865	462,204
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated	399,522	407,512	488,998	520,783
152	Salaries - Secretarial and Clerical	111,629	113,862	129,090	127,799
162	Salaries - Media Personnel - Noncertificated.	22,962	23,421	45,148	48,083
100	Salaries - All Other	329,177	335,761	185,036	157,281
	Total Salaries (100)	1,358,454	1,435,006	1,413,137	1,316,150
210	Retirement	176,233	213,529	196,792	195,843
220	Social Security	100,039	109,778	104,729	100,685
240	Insurance (Health/Dental/Life)	158,543	179,171	174,374	130,946
200	Other Benefits	8,620	16,646	9,383	15,267
	Total Benefits (200)	443,435	519,124	485,278	442,741
300	Purchased Professional and Technical Services	127,650	183,500	213,961	225,000
400	Purchased Property Services				
500	Other Purchased Services	119,412	176,500	100,464	83,084
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	119,412	176,500	100,464	83,084
600	Supplies	61,961	120,000	67,127	86,178
644	Library Books	57,065	6,000	55,177	41,528
650	Periodicals	4,158	4,499	3,849	5,000
660	Audio Visual Materials	5,475	7,000	5,763	9,000
	Total Supplies (600)	128,659	137,499	131,916	141,706
700	Property	13,954	27,000	12,349	18,124
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL INSTRUCTIONAL STAFF (2200)		2,191,564	2,478,629	2,357,105	2,226,805
2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION					
110	Salaries - District Board and Administration	109,229	112,690	111,251	112,690
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical	63,025	63,946	38,685	38,778
100	Salaries - All Other				
	Total Salaries (100)	172,254	176,636	149,936	151,468
210	Retirement	20,512	26,283	19,533	22,538
220	Social Security	12,743	13,513	11,053	11,587
240	Insurance (Health/Dental/Life)	46,942	44,868	49,822	53,541
200	Other Benefits	1,102	2,049	1,045	1,757
	Total Benefits (200)	81,299	86,713	81,453	89,423
300	Purchased Professional and Technical Services	2,120	5,500	4,812	5,700
400	Purchased Property Services				
500	Other Purchased Services	27,686	30,000	21,649	30,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	27,686	30,000	21,649	30,000
600	Supplies	7,796	11,400	8,478	11,400
700	Property				
800	Other Objects				
810	Dues and Fees	17,632	17,000	18,670	19,036
	Total Other Objects (800)	17,632	17,000	18,670	19,036
TOTAL DISTRICT ADMINISTRATION (2300)		308,787	327,249	284,998	307,027

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25 San Juan 0 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION					
121	Salaries - Principals and Assistants	754,796	931,005	723,065	771,244
152	Salaries - Secretarial and Clerical	379,250	386,835	386,640	411,772
100	Salaries - All Other				
	Total Salaries (100)	1,134,046	1,317,840	1,109,705	1,183,016
210	Retirement	148,565	196,095	163,563	176,033
220	Social Security	84,461	100,815	83,040	90,501
240	Insurance (Health/Dental/Life)	196,481	231,707	202,942	202,746
200	Other Benefits	7,258	15,287	7,726	13,723
	Total Benefits (200)	436,765	543,904	457,271	483,003
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	12,850	15,000	13,788	15,128
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	12,850	15,000	13,788	15,128
600	Supplies			12,349	21,254
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL SCHOOL ADMINISTRATION (2400)		1,583,661	1,876,744	1,593,113	1,702,401
2500 SUPPORT SERVICES - CENTRAL					
100	Salaries	290,398	301,196	306,923	376,503
210	Retirement	38,332	44,818	44,639	56,024
220	Social Security	21,307	23,041	22,701	28,802
240	Insurance (Health/Dental/Life)	44,916	48,913	47,687	57,360
200	Other Benefits	1,860	3,494	3,738	4,367
	Total Benefits (200)	106,415	120,266	118,765	146,553
300	Purchased Professional and Technical Services	46,598	656,309	184,900	590,821
400	Purchased Property Services				
500	Other Purchased Services	112,841	112,841	112,665	91,418
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	112,841	112,841	112,665	91,418
600	Supplies	35,449	59,000	139,500	152,120
700	Property			2,411	
800	Other Objects				
810	Dues and Fees	-	-	-	-
	Total Other Objects (800)	-	-	-	-
TOTAL CENTRAL (2500)		591,701	1,249,612	865,164	1,357,415
2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES					
180	Salaries - Operation and Maintenance	1,376,574	1,416,079	1,483,342	1,480,376
100	Salaries - All Other	28,807	29,383	25,605	27,269
	Total Salaries (100)	1,405,381	1,445,462	1,508,947	1,507,645
210	Retirement	144,899	215,085	173,182	224,338
220	Social Security	106,319	110,578	113,717	115,335
240	Insurance (Health/Dental/Life)	246,727	222,285	280,237	265,049
200	Other Benefits	11,305	16,767	16,057	17,489
	Total Benefits (200)	509,250	564,715	583,193	622,211
300	Purchased Professional and Technical Services	104,214	105,000	111,425	120,000
400	Purchased Property Services	269,827	275,000	285,520	300,000
500	Other Purchased Services	77,875	70,000	87,021	22,150
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	77,875	70,000	87,021	22,150
600	Supplies	1,100,442	1,189,550	1,162,224	1,252,262
700	Property		21,000	51,072	176,739
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)		3,466,989	3,670,727	3,789,402	4,001,007

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25 San Juan 10 GENERAL FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2700 SUPPORT SERVICES - STUDENT TRANSPORTATION					
152	Salaries - Secretarial and Clerical	24,629	25,122	25,909	27,593
171	Salaries - Supervisors	43,576	44,448	45,020	47,946
172	Salaries - Bus Drivers	546,845	603,161	604,787	538,613
173	Salaries - Mechanics and Other Garage Employees	106,643	108,776	108,176	115,207
174	Salaries - Other (Trainers, etc.)	76,089	77,611	99,804	106,291
	Total Salaries (100)	797,782	859,118	883,696	835,650
210	Retirement	82,312	82,962	108,510	84,272
220	Social Security	60,387	65,723	66,894	63,927
240	Insurance (Health / Accident / Life)	42,247	53,897	52,240	80,282
200	Other Benefits	5,366	9,966	6,863	9,694
	Total Benefits (200)	190,312	212,548	234,507	238,175
400	Purchased Property Services	12,685	13,000	9,227	15,000
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial	295,488	375,000	92,555	291,194
514	Student Allowance	48,138	50,000	45,074	35,000
515	Payments in Lieu of Transportation - Subsistence				
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	5,900	7,000	5,900	6,100
522	Liability Insurance				
530	Communications (Telephone and Other)	908	1,000	884	1,000
580	Travel / Per Diem	42,131	2,500	60,324	5,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	392,565	435,500	204,737	338,294
624	Motor Fuel	182,890	285,000	176,061	213,000
625	Natural Gas				
626	Electricity				
600	Other Supplies	141,375	145,000	155,828	149,000
	Total Supplies (600)	324,265	430,000	331,889	362,000
730	Equipment	9,942	25,000	8,256	11,000
732	School Buses	697,741	241,564	346,463	413,307
	Total Property (700)	707,683	266,564	354,719	424,307
890	Miscellaneous Expenditures				
891	Training				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENT TRANSPORTATION (2700)		2,425,292	2,216,730	2,018,775	2,213,426

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25 San Juan 10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
2900 OTHER SUPPORT SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health / Accident / Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
591 Services Purchased From Another District Within the State				
592 Services Purchased From Another District Outside the State				
Total Other Purchased Services (500)	-	-	-	-
600 Supplies	1,335.00	5,000.00	1,205.00	7,775.00
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL OTHER SUPPORT (2900)	1,335	5,000	1,205	7,775
TOTAL SUPPORT SERVICES (2000)	#####	#####	#####	#####
5200 DEBT SERVICE (TAX ANTICIPATION NOTES)				
830 Interest				
TOTAL EXPENDITURES, 10 GENERAL FUND	#####	#####	#####	#####

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	800,000			
5210 Transfers Out to Other Funds	(35,000)	(35,000)	(39,000)	(35,000)
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds	456,177			
5900 Other Financing Sources (Uses) (Add Explanation)	#####			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(983,374)	(35,000)	(39,000)	(35,000)

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25 San Juan				
10 GENERAL FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

SUMMARY - 10 GENERAL FUND

REVENUES BY SOURCE				
1000 Total Local	2,415,339	2,500,000	2,244,087	3,268,534
3000 Total State	16,172,915	16,563,592	16,228,252	16,734,858
4000 Total Federal	10,662,960	12,431,687	10,902,651	10,042,745
TOTAL REVENUES	29,251,214	31,495,279	29,374,990	30,046,137
EXPENDITURES BY OBJECT				
100 Salaries	#####	16,342,187	16,201,382	16,370,002
200 Employee Benefits	5,642,715	6,948,517	6,168,053	7,124,652
300 Purchased Professional and Technical Services	1,377,744	2,155,309	1,516,594	1,866,919
400 Purchased Property Services	477,814	488,000	398,397	415,000
500 Other Purchased Services	1,017,342	1,119,841	777,467	784,980
600 Supplies	2,997,906	3,417,449	2,861,870	3,302,678
700 Property	1,195,658	618,564	802,147	743,291
800 Other Objects	322,024	337,000	314,286	195,749
TOTAL EXPENDITURES	28,703,793	31,426,867	29,040,196	30,803,271
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	547,421	68,412	334,794	(757,134)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(983,374)	(35,000)	(39,000)	(35,000)
NET CHANGE IN FUND BALANCE	(435,953)	33,412	295,794	(792,134)
FUND BALANCE - BEGINNING (From Prior Year)	6,206,974	11,230,093	11,230,093	11,525,887
Adjustments to Beginning Fund Balance (Attach Detail)	5,459,072			
FUND BALANCE - ENDING	11,230,093	11,263,505	11,525,887	10,733,753

Explanation (5900 and Adjustment to Beginning Fund Balance)

adjustment to beginning fund balance to make ending fund balance match total ending fund balance instead of unappropriated

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25 San Juan				
NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	143,559	141,617	144,655	132,039
1200 Local Governmental Units Other Than LEAs		17,736	68,495	40,017
1310 Tuition from Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition from Other LEAs Outside the State				
1400 Transportation Fees				
1500 Earnings on Investments	478	600	973	500
1800 Community Services Activities				
1900 Other Revenues From Local Sources	17,056	10,000	7,525	
1940 Textbooks (Sales and Rentals)				
TOTAL REVENUES FROM, LOCAL SOURCES	161,093	169,953	221,648	172,556
3000 REVENUES FROM STATE SOURCES				
3115 Preschool-Handicapped	55,900	76,782	80,991	80,874
3209 Adult High School	110,722	110,388	193,289	61,680
3210 Adult Basic Skills				
3405 Social Security and Retirement	9,578	15,000	15,053	9,000
3900 Revenues from Other State Agencies	169,452	299,129	180,347	376,010
TOTAL REVENUES FROM STATE SOURCES	345,652	501,299	469,680	527,564
4000 REVENUES FROM FEDERAL SOURCES				
4522 Preschool	90,689	70,442	70,442	74,132
4580 Adult Education	90,799	25,000	16,483	25,000
4900 Other Revenues From Federal Sources	147,891	224,287	75,297	164,401
TOTAL REVENUES FROM FEDERAL SOURCES	329,379	319,729	162,222	263,533
TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND	836,124	990,981	853,550	963,653

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25 San Juan				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

EXPENDITURES

3000 OPERATION OF NONINSTRUCTIONAL SERVICES				
3200 OTHER SERVICES				
100 Salaries	409,593	497,076	451,145	461,064
210 Retirement	53,406	73,965	65,628	68,606
220 Social Security	30,872	38,026	33,949	35,271
240 Insurance (Health/Dental/Life)	67,912	73,303	74,527	148,946
200 Other Benefits	2,612	5,766	3,065	5,348
Total Benefits (200)	154,802	191,060	177,169	258,171
300 Purchased Professional and Technical Services	40,792	55,851	37,285	31,450
400 Purchased Property Services	6,819	7,500	7,000	7,500
500 Other Purchased Services	15,092	16,000	13,359	16,000
600 Supplies	40,943	65,250	33,041	35,352
700 Property	5,166	3,003	2,925	5,502
800 Other Objects	19,628	15,888	14,616	8,614
810 Dues and Fees				
Total Other Objects (800)	19,628	15,888	14,616	8,614
TOTAL OTHER SERVICES (3200)	692,835	851,628	736,540	823,653
3300 COMMUNITY SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)	-	-	-	-
TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND	692,835	851,628	736,540	823,653

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds	(124,424)	(139,353)	(124,424)	(140,000)
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)	6,033			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(118,391)	(139,353)	(124,424)	(140,000)

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25 San Juan				
23 NON K-12 PROGRAMS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

SUMMARY - 23 NON K-12 PROGRAMS FUND

REVENUES BY SOURCE				
1000 Total Local	161,093	169,953	221,648	172,556
3000 Total State	345,652	501,299	469,680	527,564
4000 Total Federal	329,379	319,729	162,222	263,533
TOTAL REVENUES	836,124	990,981	853,550	963,653
EXPENDITURES BY OBJECT				
100 Salaries	409,593	497,076	451,145	461,064
200 Employee Benefits	154,802	191,060	177,169	258,171
300 Purchased Professional and Technical Services	40,792	55,851	37,285	31,450
400 Purchased Property Services	6,819	7,500	7,000	7,500
500 Other Purchased Services	15,092	16,000	13,359	16,000
600 Supplies	40,943	65,250	33,041	35,352
700 Property	5,166	3,003	2,925	5,502
800 Other Objects	19,628	15,888	14,616	8,614
TOTAL EXPENDITURES	692,835	851,628	736,540	823,653
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	143,289	139,353	117,010	140,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(118,391)	(139,353)	(124,424)	(140,000)
NET CHANGE IN FUND BALANCE	24,898	-	(7,414)	-
FUND BALANCE - BEGINNING (From Prior Year)	-	52,813	52,813	45,399
Adjustment to Beginning Fund Balance (Add Explanation)	27,915			
FUND BALANCE - ENDING	52,813	52,813	45,399	45,399

Explanation (5900 and Adjustment to Beginning Fund Balance)

Adjust so that ending fund balance is equal to total fund balance, not unappropriated fund balance.

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25 San Juan				
1 DEBT SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	647,662	624,040	647,782	500,000
1500 Earnings on Investments	744	800	567	800
1900 Other Revenues From Local Sources				
TOTAL REVENUES FROM LOCAL SOURCES	648,406	624,840	648,349	500,800
3000 REVENUES FROM STATE SOURCES				
3650 Capital Outlay Foundation	-			
TOTAL REVENUES FROM STATE SOURCES	-	-	-	-
TOTAL REVENUES, 31 DEBT SERVICE FUND	648,406	624,840	648,349	500,800

EXPENDITURES

5000 DEBT SERVICE				
830 Interest	240,553	230,000	225,571	211,000
840 Redemption of Principal	330,000	345,000	345,000	360,000
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures	500	500	500	500
TOTAL EXPENDITURES, 31 DEBT SERVICE FUND	571,053	575,500	571,071	571,500

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
6000 OTHER ITEMS				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

SUMMARY - 31 DEBT SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	648,406	624,840	648,349	500,800
3000 Total State	-	-	-	-
TOTAL REVENUES	648,406	624,840	648,349	500,800
EXPENDITURES BY OBJECT				
800 Other Objects	571,053	575,500	571,071	571,500
TOTAL EXPENDITURES	571,053	575,500	571,071	571,500
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	77,353	49,340	77,278	(70,700)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN FUND BALANCE	77,353	49,340	77,278	(70,700)
FUND BALANCE - BEGINNING (From Prior Year)	604,000	681,353	681,353	758,631
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	681,353	730,693	758,631	687,931

Explanation (5900 and Adjustment to Beginning Fund Balance)

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San Juan 32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	2,125,142	2,060,271	2,138,656	1,887,720
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	261,325	175,026	71,250	25,641
TOTAL REVENUES, LOCAL SOURCES	2,386,467	2,235,297	2,209,906	1,913,361
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3650 Capital Outlay Foundation	465,913	466,762	466,762	460,000
TOTAL REVENUES, STATE SOURCES	465,913	466,762	466,762	460,000
4000 REVENUES FROM FEDERAL SOURCES				
4000 Revenues from Federal Sources				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, 32 CAPITAL PROJECTS FUND	2,852,380	2,702,059	2,676,668	2,373,361

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25 San Juan				
2 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

EXPENDITURES

0002 TAX RATE PROGRAM				
2600 OPERATION AND MAINTENANCE OF FACILITIES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	0	0	0
10% OF BASIC PROGRAM				
1000 INSTRUCTION (10% of Basic)				
600 Supplies				
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment	486,962	500,000	521,012	420,000
TOTAL INSTRUCTION (1000)	486,962	500,000	521,012	420,000
2000 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
1100 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2200 SUPPORTING SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL SUPPORTING SERVICES (2000)	0	0	0	0
2500 SUPPORT SERVICES - CENTRAL (10% of Basic)				
600 Supplies				
730 Equipment	12,264	150,000	110,593	0
TOTAL EXPENDITURES CENTRAL (2500)	12,264	150,000	110,593	0
2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)				
600 Supplies			140,058	
730 Equipment		395,543	231,919	95,543
TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)	0	395,543	371,977	95,543
2700 STUDENT TRANSPORTATION (10% of Basic)				
600 Supplies				
730 Equipment		30,762	30,762	0
732 School Buses				
Total Property (700)	0	30,762	30,762	0
TOTAL STUDENT TRANSPORTATION (2700)	0	30,762	30,762	0
2900 OTHER SUPPORT SERVICES (10% of Basic)				
600 Supplies				
730 Equipment				
TOTAL OTHER SUPPORT (2900)	0	0	0	0

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25 San Juan					
32 CAPITAL PROJECTS FUND		ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)					
460	Construction and Remodeling	208,882			566,000
710	School Sites	468,107	157,000	199,684	62,500
720	Buildings				
731	Machinery				
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles				
739	Other Equipment				
	Total Property (700)	468,107	157,000	199,684	62,500
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)		676,989	157,000	199,684	628,500
5000 DEBT SERVICES (10% of Basic)					
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL DEBT SERVICE (5000)		0	0	0	0
TOTAL EXPENDITURES, 10% OF BASIC PROGRAM		1,176,215	1,233,305	1,234,028	1,144,043
4502 BUILDING ACQUISITION AND CONSTRUCTION					
100	Salaries	9,447			
210	Retirement	0			
220	Social Security	723			
240	Insurance (Health/Dental/Life)	60			
200	Other Benefits				
	Total Benefits (200)	783	0	0	0
300	Purchased Professional and Technical Services	5,761	36,500	6,171	15,000
400	Purchased Property Services	58,700	3,000		3,000
460	Construction and Remodeling		1,527,000	319,647	640,000
	Total Property (400)	58,700	1,530,000	319,647	643,000
500	Other Purchased Services	3,044			
600	Supplies - New Buildings	1,020	500		1,000
641	Textbooks - New Buildings				
644	Library Books-New Libraries				
	Total Supplies (600)	1,020	500	0	1,000
710	Land and Improvements		806,513	260,605	190,000
720	Buildings				
731	Machinery				
732	School Buses	60,543			
733	Furniture and Fixtures				
734	Technology Equipment				
735	Non-Bus Vehicles	266,965	85,000		35,000
739	Other Equipment				
	Total Property (700)	327,508	891,513	260,605	225,000
800	Other Objects				
830	Interest				
840	Redemption of Principal				
	Total Other Objects (800)	0	0	0	0
TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)		406,263	2,458,513	586,423	884,000
TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND		1,582,478	3,691,818	1,820,451	2,028,043

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25 San Juan				
32 CAPITAL PROJECTS FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds	524,424		924,424	
5201 Transfers Out to Other Funds	#####	(900,000)	#####	(973,000)
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds	19,158			
5900 Other Financing Sources (Uses) (Add Explanation)	33,448			
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(740,132)	(900,000)	(246,568)	(973,000)

SUMMARY - 32 CAPITAL PROJECTS FUND

REVENUES BY SOURCE				
1000 Total Local	2,386,467	2,235,297	2,209,906	1,913,361
3000 Total State	465,913	466,762	466,762	460,000
4000 Total Federal	-	-	-	-
TOTAL REVENUES	2,852,380	2,702,059	2,676,668	2,373,361
EXPENDITURES BY OBJECT				
100 Salaries	9,447	-	-	-
200 Employee Benefits	783	-	-	-
300 Purchased Professional and Technical Services	5,761	36,500	6,171	15,000
400 Purchased Property Services	267,582	1,530,000	319,647	1,209,000
500 Other Purchased Services	3,044	-	-	-
600 Supplies	1,020	500	140,058	1,000
700 Property	1,294,841	2,124,818	1,354,575	803,043
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	1,582,478	3,691,818	1,820,451	2,028,043
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	1,269,902	(989,759)	856,217	345,318
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(740,132)	(900,000)	(246,568)	(973,000)
NET CHANGE IN FUND BALANCE	529,770	(1,889,759)	609,649	(627,682)
FUND BALANCE - BEGINNING (From Prior Year)	3,074,466	4,719,232	4,719,232	5,328,881
Adjustment to Beginning Fund Balance (Add Explanation)	1,114,996			
FUND BALANCE - ENDING	4,719,232	2,829,473	5,328,881	4,701,199

Explanation (5900 and Adjustment to Beginning Fund Balance)
Adjust fund balance to TOTAL rather than unappropriated.

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San Juan 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments	35,968	55,000	65,722	60,000
1900 Other Revenues From Local Sources	713,915	164,437	787,410	
TOTAL REVENUES, LOCAL SOURCES	749,883	219,437	853,132	60,000
3000 REVENUES FROM STATE SOURCES				
3000 Other State Revenues				
3600 Public Education Capital Outlay				
TOTAL REVENUES, STATE SOURCES	0	0	0	0
TOTAL REVENUES, 40 BUILDING RESERVE FUND	749,883	219,437	853,132	60,000

EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	(400,000)	(800,000)	(800,000)	-
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(400,000)	(800,000)	(800,000)	-

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EST SCHOOL DISTRICT XX 40 BUILDING RESERVE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 40 BUILDING RESERVE FUND

REVENUES BY SOURCE				
1000 Total Local	749,883	#####	#####	60,000.00
3000 Total State	-	-	-	-
TOTAL REVENUES	749,883	219,437	853,132	60,000
EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	749,883	219,437	853,132	60,000
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(400,000)	(800,000)	(800,000)	-
NET CHANGE IN FUND BALANCE	349,883	(580,563)	53,132	60,000
FUND BALANCE - BEGINNING (From Prior Year)	2,351,121	2,701,004	2,701,004	2,754,136
Adjustment to Beginning Fund Balance (Add Explanation)				
FUND BALANCE - ENDING	2,701,004	2,120,441	2,754,136	2,814,136

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be 6/9/2004
Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.
Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

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San Juan 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1500 Earnings on Investments				
1610 Sales to Students	115,521	118,987	126,446	121,367
1620 Sales to Adults	55,161	56,816	60,375	57,952
1690 Other Revenues From Local Sources	32,337	33,273	35,370	34,134
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
TOTAL REVENUES, LOCAL SOURCES	203,019	209,076	222,191	213,453
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	7,501			
3770 School Lunch	122,616	95,000	128,199	98,500
TOTAL REVENUES, STATE SOURCES	130,117	95,000	128,199	98,500
4000 REVENUES FROM FEDERAL SOURCES				
4571 Lunch Reimbursement	84,108	85,000	84,110	85,000
4572 Lunch Reimbursement (Free and Reduced Meals)	562,704	586,174	573,215	592,452
4573 Special Milk Reimbursement	399	1,000	583	1,000
4574 Breakfast Reimbursement	146,778	179,555	173,291	184,346
4575 Child and Adult Care Food Program	2,048	3,000	3,300	4,000
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue	2,431	5,000		5,000
4970 Donated Commodities	62,851	92,010	68,778	96,093
TOTAL REVENUES, FEDERAL SOURCES	861,319	951,739	903,277	967,891
TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND	1,194,455	1,255,815	1,253,667	1,279,844

EXPENSES/EXPENDITURES

3100 FOOD SERVICES				
100 Salaries	245,181	235,000	230,423	240,000
210 Retirement	31,482	34,968	33,437	35,712
220 Social Security	18,595	17,978	17,367	18,360
240 Insurance (Health/Dental/Life)	89,326	89,328	85,142	93,144
200 Other Benefits	1,569	2,726	2,283	2,784
Total Benefits (200)	140,972	145,000	138,229	150,000
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	257,862	285,000	275,913	286,546
600 Non-Food Supplies	93,869	92,000	92,297	93,000
630 Food	444,483	534,160	488,010	542,160
Total Supplies (600)	538,352	626,160	580,307	635,160
700 Property	5,214			
780 Depreciation - Enterprise Funds				
Total Property (700)	5,214	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND	1,187,581	1,291,160	1,224,872	1,311,706

OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	35,000		39,000	35,000
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	35,000	-	39,000	35,000

ANNUAL FINANCIAL REPORT

10/10/2005

25 San Juan or 51 FOOD SERVICE FUND	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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SUMMARY - 49 or 51 FOOD SERVICE FUND

REVENUES BY SOURCE				
1000 Total Local	203,019	209,076	222,191	213,453
3000 Total State	130,117	95,000	128,199	98,500
4000 Total Federal	861,319	951,739	903,277	967,891
TOTAL REVENUES	1,194,455	1,255,815	1,253,667	1,279,844
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	245,181	235,000	230,423	240,000
200 Employee Benefits	140,972	145,000	138,229	150,000
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	257,862	285,000	275,913	286,546
600 Supplies	538,352	626,160	580,307	635,160
700 Property	5,214	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES/EXPENDITURES	1,187,581	1,291,160	1,224,872	1,311,706
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	6,874	(35,345)	28,795	(31,862)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	35,000	-	39,000	35,000
NET CHANGE IN NET ASSETS / FUND BALANCE	41,874	(35,345)	67,795	3,138
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	139,019	204,648	204,648	272,443
Adjustment to Beginning Net Assets/Fund Balance (Add Exp)	23,755			
NET ASSETS / FUND BALANCE - ENDING	204,648	169,303	272,443	275,581

Explanation (5900 and Adjustment to Beginning Fund Balance)

Adjust fund balance to match total fund balance instead of unappropriated fund balance

ANNUAL FINANCIAL REPORT

10/10/2005

25 San Juan OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1200 Local Governmental Units Other Than LEAs		186,893	186,893	187,000
1300 Tuition				
1500 Earnings on Investments	26,046	35,684	41,852	51,400
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources	691,702	830,193	57,540	20,000
1910 Rentals	144,854	145,000	140,011	150,000
1920 Contributions and Donations From Private Sources	21,189			
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds		0	(9,820)	
1970 Operating Revenues - Enterprise Funds		665,307	615,453	540,000
TOTAL REVENUES, LOCAL SOURCES	883,791	1,863,077	1,031,929	948,400
3000 REVENUES FROM STATE SOURCES				
3700 Miscellaneous State Revenues	13,000	13,000	13,000	20,000
3900 Revenues From Other State Agencies				
TOTAL REVENUES, STATE SOURCES	13,000	13,000	13,000	20,000
4000 REVENUES FROM FEDERAL SOURCES				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
TOTAL REVENUES, FEDERAL SOURCES	0	0	0	0
TOTAL REVENUES, OTHER FUNDS	896,791	1,876,077	1,044,929	968,400

ANNUAL FINANCIAL REPORT

10/10/2005

25 San Juan OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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EXPENSES/EXPENDITURES

1000 INSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL INSTRUCTION (1000)	0	0	0	0
2000 SUPPORT SERVICES				
100 Salaries	112,703	116,763	112,974	122,568
210 Retirement	13,996	17,374	15,642	18,238
220 Social Security	8,491	8,932	8,488	9,376
240 Insurance (Health/Dental/Life)	15,402	15,576	17,306	15,396
200 Other Benefits	718	1,354	785	1,422
Total Benefits (200)	38,607	43,236	42,221	44,432
300 Purchased Professional and Technical Services	112,274	168,030	105,303	214,950
400 Purchased Property Services	5,763	34,000	5,857	22,700
500 Other Purchased Services	12,529	5,850	18,978	
600 Supplies	452,039	556,300	554,112	467,000
700 Property	40,712	10,000	10,600	
780 Depreciation-Enterprise Funds	93,468	114,200	130,155	137,200
Total Property (700)	134,180	124,200	140,755	137,200
800 Other Objects				
810 Dues and Fees	100		325	
Total Other Objects (800)	100	0	325	0
TOTAL SUPPORT SERVICES (2000)	868,195	1,048,379	980,525	1,008,850
3000 NONINSTRUCTIONAL SERVICES				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
780 Depreciation-Enterprise Funds				
Total Property (700)	0	0	0	0
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
TOTAL NONINSTRUCTIONAL SERVICES (3000)	0	0	0	0
TOTAL EXPENDITURES, OTHER FUNDS	868,195	1,048,379	980,525	1,008,850

ANNUAL FINANCIAL REPORT

10/10/2005

25 San Juan OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
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OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds	144,000	-	1,170,992	123,000
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	144,000	-	1,170,992	123,000

SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	883,791	1,863,077	1,031,929	948,400
3000 Total State	13,000	13,000	13,000	20,000
4000 Total Federal	-	-	-	-
TOTAL REVENUES	896,791	1,876,077	1,044,929	968,400
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	112,703	116,763	112,974	122,568
200 Employee Benefits	38,607	43,236	42,221	44,432
300 Purchased Professional and Technical Services	112,274	168,030	105,303	214,950
400 Purchased Property Services	5,763	34,000	5,857	22,700
500 Other Purchased Services	12,529	5,850	18,978	-
600 Supplies	452,039	556,300	554,112	467,000
700 Property	134,180	124,200	140,755	137,200
800 Other Objects	100	124,200	140,755	137,200
TOTAL EXPENSES / EXPENDITURES	868,195	1,172,579	1,120,955	1,146,050
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	28,596	703,498	(76,026)	(177,650)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	144,000	-	1,170,992	123,000
NET CHANGE IN NET ASSETS / FUND BALANCE	172,596	703,498	1,094,966	(54,650)
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)	1,058,884	4,414,524	4,414,524	5,509,490
Adjustment to Beginning Net Assets/Fund Balance (Add Exp.)	3,183,044			
NET ASSETS / FUND BALANCE - ENDING	4,414,524	5,118,022	5,509,490	5,454,840

Explanationl (5900 and Adjustment to Beginning Fund Balance)

ANNUAL FINANCIAL REPORT

10/10/2005

25 San Juan SUMMARY - ALL FUNDS	ACTUAL FY 2004	FINAL BUDGET FY 2005	ACTUAL FY 2005	ORIGINAL BUDGET FY 2006
REVENUES BY SOURCE				
1000 Total Local	7,447,998	#####	#####	#####
3000 Total State	17,127,597	17,639,653	17,305,893	17,840,922
4000 Total Federal	11,853,658	13,703,155	11,968,150	11,274,169
TOTAL REVENUES	36,429,253	39,164,488	36,705,285	36,192,195
EXPENDITURES BY OBJECT				
100 Salaries	16,449,514	#####	#####	#####
200 Employee Benefits	5,977,879	7,327,813	6,525,672	7,577,255
300 Purchased Professional and Technical Services	1,536,571	2,415,690	1,665,353	2,128,319
400 Purchased Property Services	757,978	2,059,500	730,901	1,654,200
500 Other Purchased Services	1,305,869	1,426,691	1,085,717	1,087,526
600 Supplies	4,030,260	4,665,659	4,169,388	4,441,190
700 Property	2,635,059	2,870,585	2,300,402	1,689,036
800 Other Objects	912,805	1,052,588	1,040,728	913,063
TOTAL EXPENDITURES	33,605,935	39,009,552	34,514,085	36,684,223
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	2,823,318	154,936	2,191,200	(492,028)
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	(2,062,897)	(1,874,353)	-	(990,000)
NET CHANGE IN FUND BALANCE	760,421	(1,719,417)	2,191,200	(1,482,028)
FUND BALANCE - BEGINNING (From Prior Year)	13,434,464	24,003,667	24,003,667	26,194,867
Adjustments to Beginning Fund Balance	9,808,782	-	-	-
FUND BALANCE - ENDING	24,003,667	22,284,250	26,194,867	24,712,839

ANNUAL FINANCIAL REPORT

10/10/2005

25 San Juan

Detail Schedule of Property Tax

	2003-2004		2004-2005			2005-2006	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
10 GENERAL FUND							
Basic Program (53A-17a-135)	.001825	859,000	.001800	858,287	876,698	.001720	759,557
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Re	.000407	191,569	.000396	188,824	192,874	.000399	176,200
Board Leeway (53A-17a-151) (Reading Program)							
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)	.000305	143,559	.000297	141,617	144,655	.000299	132,039
Tort Liability (63-30-27)	.000102	48,010	.000099	47,205	48,218	.000100	44,160
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL GENERAL FUND NO. 10	.002639	1,242,138	.002592	1,235,933	1,262,445	.002518	1,111,956
23 NON K-12 PROGRAMS FUND							
Recreation (11-2-7)	.000305	143,559	.000297	141,617	144,655	.000299	132,039
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL NON K-12 FUND NO. 23	.000305	143,559	.000297	141,617	144,655	.000299	132,039
31 DEBT SERVICE FUND							
Gen Oblig Debt (11-14-19/53A-17a-145/ 53A	.001376	647,662	.001330	624,040	647,782	.001150	500,000
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL DEBT SERVICE FUND NO. 31	.001376	647,662	.001330	624,040	647,782	.001150	500,000
32 CAPITAL PROJECTS FUND							
Capital Outlay Foundation (53A-21-101 thr	.001679	790,280	.001633	766,208	795,360	.001647	702,140
10% of Basic (53A-17a-145)	.002836	1,334,862	.002758	1,294,063	1,343,296	.002781	1,185,580
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
TOTAL CAPITAL PROJECTS FUND NO. 32	.004515	2,125,142	.004391	2,060,271	2,138,656	.004428	1,887,720
TOTAL OF ALL FUNDS							
TOTALS - ALL FUNDS	.008835	4,158,501	.008610	4,061,861	4,193,538	.008395	3,631,715

ANNUAL FINANCIAL REPORT INSTRUCTIONS

GENERAL INSTRUCTIONS:

- a. **Rounding:** Round all amounts to the nearest whole dollar.
- b. **Blank Spaces:** If a cell on the report is not needed, please leave the cell entirely blank. (No space characters please, use the delete key to clear the cell.)
- c. **Actual Revenues and Expenditures Column (FY2004):** Because of changes to the Annual Financial Report format, the 2004 prior year amounts cannot be completed by USOE. Please complete the fiscal year 2004 actual and fiscal year 2005 budget columns.
- d. To switch from Budget to Actual or from Actual to Budget reporting, select **Tools, Toggle Budget\Actual** from the menu.
- e. To make an unprotected Draft copy (for District use only), select **Tools, Draft Copy** from the menu while on the desired sheet.

BUDGET

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the BUDGET square on the Cover Page.** If not, toggle to the Budget Report (see item [d] of the General Instructions).
- b. **Final Budget (Current Year):** Report final budget amounts adopted by the Board. Please complete the fiscal year 2005 budget column.
- c. **Original Budget (FY2006):** Report projected amounts for the upcoming year.
- d. **Balance Sheet not required to be completed for budget report.**

2. DUE DATE:

School Districts,

- a. **July 15** if the adopted tax rate is equal to or less than the certified rate.
- b. **August 15** if the adopted tax rate is greater than the certified rate.

Charter Schools, July 15

3. ACCOUNT CODING:

The classifications and definitions used in budgeting for revenues and expenditures in the various funds should be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual. Fiscal year 2005 eliminates function codes 2800 and combines them in function code 2500. Also, local revenue has been expanded, sources and uses of funds have been combined, and additional expenditure codes have been added.

4. UNDISTRIBUTED RESERVE:

Undistributed Reserve is limited to 5% of the current or past General Fund budgeted expenditures under 53A-19-103. (Interpretation per State Auditor's office)

ANNUAL FINANCIAL REPORT INSTRUCTIONS

5. USE OF CAPITAL OUTLAY LEVY PROCEEDS FOR 10% OF BASIC PROGRAM:

Section 53A-17a-145 authorizes school districts to increase their local levy to provide for an amount equal to ten percent of the yield of the basic program. The proceeds are to be used for debt service, the construction or remodeling of school buildings, or the purchase of school sites, buses, equipment, textbooks, and supplies. Revenues and expenditures (or transfers) from this levy are currently reported in the Capital Projects Fund.

6. DISTRIBUTION OF THE BUDGET REPORT:

Please send a completed (paper copy) report to:

- * Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

ANNUAL FINANCIAL REPORT INSTRUCTIONS

ACTUAL

1. SPECIFIC INSTRUCTIONS:

- a. **Verify that an "X" is in the ACTUAL square on the Cover Page.** If not, toggle to the Actual Report (see item [d] on the General Instructions).
- b. Submit two separate reports: (1) an independently audited financial report consistent with generally accepted accounting principles (51-2-1), and (2) an Annual Financial Report (AFR), which reflects the requirements of the USOE (53A-3-404). Corresponding amounts in each report, such as fund revenue, expenditure, and equity amounts should be exactly the same.
- c. After being reviewed and reconciled, AFR data are compiled and published in the **Annual Report of the State Superintendent of Public Instruction**. Detailed financial data are used in the school finance legislative process.

2. SIGNATURES:

The AFR shall be signed by the Business Administrator, indicating that the report is accurate to the best of his/her knowledge. Submit the signed cover page to the State Office of Education as per address found under Distribution of the Annual Financial Report (AFR).

3. DUE DATES (UCA 53A-3-404 & 53A-1a-507):

- a. The AFR is due **October 1**.
- b. School District Audit Report is due **November 30**.
- c. Charter School Audit Report is due **November 30**.

4. ACCOUNT CODING:

The classifications and definitions used in accounting for assets, liabilities, revenues, expenditures, and fund equity of the various funds and programs shall be in accordance with those found in the School Finance and Statistics Workshop Book, the AICPA Audit and Accounting Guide, "Audits of State and Local Governments", or the NCES Financial Accounting for School Systems manual (2003 edition).

5. GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP):

State law (53A-3-303) requires that school districts use uniform budgeting, accounting, and auditing procedures which shall be in accordance with generally accepted accounting principles and auditing standards. Interpretations and statements by the National Council on Governmental Accounting, the Governmental Accounting and Standards Board, and the UASBO Accounting and Reporting Practices Committee provide further guidance.

6. UNDISTRIBUTED RESERVE:

If an undistributed reserve has been established as allowed in section 53A-19-103, the amount designated should be shown on the balance sheet of the Annual Financial Report.

ANNUAL FINANCIAL REPORT INSTRUCTIONS

7. DISTRIBUTION OF THE ANNUAL FINANCIAL REPORT (AFR):

Please email the completed report to:

- School Finance & Statistics
Richard Tolley
richard.tolley@schools.utah.gov

Please send the signature page to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P. O. Box 144200
Salt Lake City, UT 84114-4200

Please send the completed (paper copy) report to:

- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114

8. DISTRIBUTION OF THE AUDIT REPORT:

Please send one copy to:

- School Finance & Statistics
c/o Richard Tolley
Utah State Office of Education
250 East 500 South
P.O. Box 144200
Salt Lake City, Utah 84114-4200
- Utah State Auditor
c/o Kent Godfrey
Utah State Capitol Complex
East Office Building, Suite E310
Salt Lake City, Utah 84114
- Bureau of the Census
Attention: Single Audit Clearinghouse
Data Preparation Division
1201 East 10th Street
Jeffersonville, Indiana 47132
(include signed copy of Data Collection Form)